

**AMENDMENTS TO THE SPECIFICATION**

Please replace the paragraph beginning "A fuel cutoff valve" on page 19 of the specification with the following amended paragraph:

A fuel cutoff valve ~~of the invention~~ has a casing main body, a first float having a smaller specific gravity than ~~that of~~ a fuel, a second float having a greater specific gravity than ~~that of~~ the fuel, and a spring. The first float has a float main body and a buoyancy body of a foamed resin. The first float's buoyancy body makes the resulting specific gravity of the first float ~~therefore is~~ smaller than the fuel's specific gravity ~~of the fuel~~. The first float ~~moves up~~rises by ~~means of~~ buoyancy to close a first connection conduit, when a liquid level in a fuel tank exceeds a first ~~present~~ liquid level. The second float ~~moves up~~rises by ~~means of~~ buoyancy and a pressing force of the spring to close a second connection conduit, when the liquid level ~~in the fuel tank~~ exceeds a ~~present~~ second liquid level, ~~which is~~ higher than the ~~present~~ first liquid level. The second float ~~moves down~~lowers to open the second connection conduit, when the liquid level becomes lower than the ~~present~~ second liquid level but is still higher than the ~~present~~ first liquid level. This ~~structure of the fuel cutoff valve effectively prevents leakage of the fuel from the fuel tank even under a large transverse force, for example, at the time of a turn of a vehicle, or under a large upthrust force.~~